

**Coats
&
Bennett**

EXHIBIT 4

1400 Crescent Green, Suite 300 Cary, North Carolina 27511
Phone: (919) 854-1844 Facsimile: (919) 854-2084

December 11, 2003

Mr. Gerald P. Michalak
Sony Ericsson Mobile Communications (USA) Inc.
7001 Development Drive
Research Triangle Park, NC 27709

RE: Your reference number: U03-0105
Our reference number: 2002-030
INTEGRATED WIRELESS HEADSET

Dear Gerald:

Enclosed please find the final draft of the above-identified invention. Also attached is the formal paperwork. If you find the application to be in order, please sign and date where indicated. Please note that the assignment needs to be notarized.

It would expedite the filing of the application if you could fax me the signed documents and return the originals by mail.

If you have any questions, please do not hesitate to contact me.

Sincerely,

Jennifer K. Stewart

JKS/kk
Encl